98

19 44-50 **File No.** [redacted]

P. W. **DEPARTMENT**

B CLASS E & EL **BRANCH**

Subject:— Electric License

Hubli - 1924

Annual accounts for ——

P 1

III

EL Br.

File No. 733/36

Std. Sectt Slip 24-B

El. Br.

NO.F.D.4519/3-7

Finance Department.(O.S.)

The Hubli Electricity Company,Ltd., has committed default under section 134 of the Indian Companies Act, as it has failed to file the accounts upto 31-3-44. The Co. states that its inability to file the account is due to the revocation of the Electric Licence by Govt. and assuming control of the affairs, books of Account and property of the Coy. The Registrar of Coys. wants us to ascertain from the P.W.D.(i)Whether the excuse given by the Coy. is fair and if so (ii) to consider whether such facilities should be granted by Govt. to the Coy. as may enable the Coy. to prepare the Accounts and comply with the requirements of the law for the periods to March 1944 and March 1945. A.

2. These papers may be shown to the P.W.D. for remarks, in the first instance.

Id/ S.N.T. 21-11-45

Id. S
22/11/45.

u.o.r. to P.W.D. dated 22-11-45.

with D.I.'s Report

P.W.D.

El.Br.(I).

These papers may be returned U.O. to the El.Engr. to Govt. for remarks on"A"above.

Id. A.S.B.
21-12-45.

Id. G.N.P.
21-12-45

U.O.to El. Engr. dated 21-12-45.

No.LRM.11/4205 of 1945.

Bombay 29th December 1945.

Returned with compliments.

B. 2. It was pointed out in para.2 of this office U.O.R.No.LRM.11/1210 dated the 15th June 1944 that there is no objection to allow the Hubli Electricity Co.Ltd.to have access to the records relating to the electrical undertaking, by the Solicitors to Government through the Company's Solictors. Thus the taking over of control of the Hubli Electrical Undertaking by Government was in no way responsible for the default committed by the Company in filling the accounts upto 31st March 1944. Necessary facilities for inspecting the books of accounts, etc. can always be given to the Company provided they approach the Deputy Engineer in Charge Hubli Electrical Undertaking and obtain his permission.

and presumably the company was informed.

3. Since the control over the generation and distribution of electricity has beeen entirely taken over by Government from 1st May 1944, the revenue and expenditure in connection therewith have been accounted for by Government, and it would not, therefore be possible for the Company to render the accounts for the period ended 31st March 1945, so far as the generation and distribution of electricity are concerned.

Sd. R. G. Higham,
Electrical Engineer to Government.

El.Br.(I). P.W.D.

Submitted with reference to the O.N. d. the 21-12-45.

2. The Solictors to Govt. may be requested to state whether the presumption made by the El.Engr, to Govt. at 'B' overleaf is correct and whether the Company was informed accordingly

Id. A.S.B.
7-1-46.

Id. G.N.P.
10-1-46.

[redacted]ent.

U.O.to the Solicitors to Govt. dated 11-1-46.

Bombay,14th January 1946.
L/NV 317

The Electrical Engineer's presumption is quite correct. The Government has always been ready and willing to accord the Company's representatives full access to the Company's Books of Accounts and records by previous appointment.

The following passage quoted from a letter addressed to the Company's Solicitors on the 29th June 1945, fully bears out the above statement:-

> "With reference to para 4 of your said letter under reply as per previous arrangement your clients have always had access to the books of account, vouchers and files of correspondence of the Company, after making a previous appointment for that purpose."

The file of papers is returned herewith.

Solicitors to Government.

El.Br.(I).

Submitted with reference to the O.N. d. 7-1-46.

2. These papers may now be returned to the F.D. with the remarks that the Registrar of Companies may be informed in terms of the remarks of the Electrical Engr. to Govt. and Solicitors to Govt.on pps. 7-8-& 9 ante.

Id. A.S.B.
18/1/46.

Id.G.N.P.
19-1-46.

U.O. to F.D. dated 23-1-46.

Issued
23-1-46

VBK.
21/1/46.

22/1

Report on the [illegible]rition and Audit of the Annual Statement of Accoun[illegible]scribed under the Indian Electri[illegible]city Rules, 1937, of the Hubli Electricity Co.Ltd., for the year 1942-43.

***

The Examination and audit of the Statements of Accounts was carried out at the office of the Company at Hubli. The classification of the expenditure between capital and revenue is generally scrutinised. The statements of accounts with financial and technical data statement are appended.

EVIDENCE AUDIT.

2. Para 11 of the Audit Report for 1941-42: Electricity Duty

The result of the action taken by the Electrical Engineer to Government vide correspondence resting with Government letter, Public Works Department No.737/36-P, dated 3-6-1943 to the Company, copy endorsed to this office in consultation with the Collector is awaited.

JOINT AUDIT.

3. Statement No.I Share Capital:

With the addition of Rs.58,145/- received during the year, the share capital of the Company stands at Rs.6,82,395 as detailed below:-

		Rs.
12,087 shares of	Rs.50 each fully paid up.	6,04,350.
82 "	Rs.35 " called up.	2,870.
	Total.	6,07,220.
Less calls in arrears. ...		375.
	Balance.	6,06,845
630 shares of	Rs.50 each allotted in lieu of dividend.	31,500.
875 Shares of	Rs.50 each allotted to the vendors of the Hubli Electric License.	43,750.
	Total.	6,82,095
Add calls received in advance.		300.
	Grand total.	6,82,395.

4. Statement No.II- Loan Capital:

The number and amount of the Debenture Loan Capital remained unchanged at the end of the year.

5. Statement No.II - Capital expenditure:

(a) Though there were no major capital works undertaken during the year under audit, the total capital additions aggregate to Rs.19,14[illegible], more than half of which viz. Rs.10,098 being under Plant and Machinery. Rs.8,505 of the addition under Plant and Machinery was on account of incorrect capitalisation of spare parts purchased during the year. Spare parts are properly classifiable as stores and the undertaking may be asked to make the necessary adjustment.

(b) Expenditure on Public Lighting Rs.2,773 is made up of Rs.1,089 issues from stores and purchase of stores and Rs.1,684 salaries and wages.

(c) Part of the share and loan capital of Rs.8,07,395 has been invested in assets not directly connected with the supply of energy, viz. buildings let out for rent, electric motors & grinding mills, electric fans for sale & hire etc.

(d) The percentage of turnover on capital expenditure works up to 12.4 against 20.5 of the previous year.

6. Statement IV - Revenue Account:

The receipts from the sale of energy and other sources (other than non-supply activities) with the units sold to various classes of consumers for the years 1941-42 and 1942-43 are compared below:-

Items.	1941-42			1942-43		
	Units sold.	Amount. Rs.	Price per unit in annas.	Units sold.	Amount Rs.	Price per unit in annas.
Lighting.	156,917.	80,266.	8.18	115,531.	49,863.	6.91
Power.	267,020.	36,867.	2.21	178,822.	34,718.	3.11
Special - contract.	90,202.	14,956.	2.65	42,973.	6,783.	2.53
Public lighting.	61,245.	14,289.	3.73	10,039.	2,510.	4.00
Total.	575,384.	146,378.	4.07	347,365.	93,874.	4.32
Less Discount & allowances.		19,897.	0.55		4,028	0.19
Nett.		126,481.	3.52		89,846.	4.13
Rental of meters etc.		5,670.			5,322.	
Service connections.		3,194.			688.	
Misc. receipts.		1,775.			1,876.	
Grand total.		137,120.			97,732.	

There is a general drop both in the number of units sold and the amounts realised due to restriction on the hours of supply (now 12½ hours a day as against 24 hours previously) and to reduction of the maxima rates for lighting from 0-8-0 to 0-6-0 from 1-6-1942 (vide revised schedule of rates attached) though the price per unit realised under Power and Public Lighting is higher this year due to the change in the method of charging the power consumers and the absence of any charge for units consumed for trial (for public lighting) last year respectively. However, the nett average price per unit (on all categories) has appreciated from 3.52 annas to 4.13 annas due to smaller amount of discounts etc., allowed during the current year.

(b) The supply to Municipality for Public Lighting was discontinued from May 1942. Hence the drop in the number of units and the sale price.

(c) Discount and allowances Rs.4,028: Discount should be deducted from the revenue under each head and not as a lump from the aggregate revenue under the several heads. The undertaking may please be asked to adopt the correct procedure in future.

7 ...

7. Expenditure:

The working expenses (exclusive of depreciation, interest charges, writes off of bad debts, deferred revenue expenditure underwriting commission, income-tax etc.), the cost per unit generated and the total number of units generated for the years 1941-42 and 1942-43 are compared below:-

Items.	1941-42 Amount Rs.	1941-42 Cost per unit generated in annas.	1942-43 Amount Rs.	1942-43 Cost per unit generated in annas.
Fuel. ...	40,748.	0.965	26,037	1.00
Oil, waste, water etc.	7,391.	0.175	5,335.	0.20
Wages and salaries excluding management. ...	6,275.	0.149	9,028	0.35
Repairs & Maintenance.	3,193.	0.076	10,911	0.42
Rent, rates and taxes.	927.	0.022	1,279.	0.05
Office establishment, Directors' and audit fees, T.A. xxxx insurance, stationery and printing, inspection fee etc.	13,404.	0.317	17,817.	0.69
Agents' remuneration (including commission on profits).	12,358.	0.292	8,466.	0.33
Total.	84,296.	1.996	78,873.	3.04
Units generated.	6,75,684.		4,15,168.	

Though the amounts under fuel and oil have dropped due to restricted hours of work, the cost per unit has considerably appreciated due to increase in prices. The increase under Wages and Salaries and Repairs & Maintenance both in amount and price per unit is due to lesser capitalisation. Increase under the office expenses such as War Risk Insurance (Rs.4,210 this year as against nil last year), travelling allowance etc. of accounts for the rise under rents and office establishment. The big drop under the number of units generated this year has considerably increased the cost per unit under all the heads.

8. Statement V - Net Revenue Account:

No dividend has been declared for the year. The amount of Rs.7,630 on account of income-tax was paid from profits made last year (out of the balance of Rs.13,195 of last year). After writing off (i) underwriting commission on shares - (Rs.1,000), (ii) debenture issue costs (Rs.1,000), and (iii) Bad and doubtful debts (Rs.422) and providing for bad and doubtful debts (Rs.1,000) the balance of loss (Rs.1,350) on the electric supply activities has been carried forward to next year's account. It may be noted however that the Company has made a profit of Rs.11,710 on its non-supply activities. Hence the Company's accounts (not the statements of accounts under the Electricity Act and Rules) disclose a net profit of about Rs.10,360.

9. Statement VII - Depreciation Fund:

As in last year, a provision of Rs.15,000 has been made on account of depreciation. The depreciation allowed by the Income-tax authorities for the assessment year 1942-43 amounted to Rs.30,380/-.

The balance in the fund on account of Electricity Activity on 31-3-1943 was Rs.1,19,684 and works up to 16.39 % of depreciable assets in the 17th year of working of the undertaking.

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10. Statement No.VIII - Balance Sheet:

(a) Sundry Creditors Rs.37,837 includes (i) Deposits Rs.17,914/-, Rs.1,696 at 6%, Rs.10,575 at 5% and consumers' deposits Rs.5,634 at 1½% interest; (ii) advances by Directors Rs.8,622 and (iii) Managing Agents' Commission Rs.2,466.

(b) Sundry Debtors - Rs.34,796 includes items under dispute viz. Hubli Municipality Rs.16,858, (ii) others Rs.3,533.

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11. Statement No.IX - Energy generated, sold etc.

The units lost in distribution and those used on works (as shown in the statement) work up to 6.40% and 9.93% respectively of the units generated as against 10.00% and 4.7% respectively of last year. It may be however noted that these figures are only proforma figures arrived at by the Resident Engineer as, it is stated, there is no meter installed to record the units used on works.

12. No block account has been maintained. It was stated at the time of audit that a block account will be maintained in future.

13. Working results:

The working of the Company for the year 1942-43 discloses a deficit of about Rs.29,450. There is at present no scope for reduction in the rates charged by the Company.

R. Sivaramakrishnan

(R. Sivaramakrishnan.)
Examiner, Outside Audit.

23.

7

THE HUBLI ELECTRICITY COMPANY, LIMITED.

ELECTRIC SUPPLY TARIFF.

FOR GENERAL PURPOSES:

(a) Lighting and fans: 6 annas per unit. A monthly discount of Re.1/9/- percent (or a quarter anna per rupee) subject to a minimum of As.2 per month for prompt payment of bills. No discount is calculated on part of a Rupee.

For detailed conditions of discount see separate circular

(b) Domestic Heating, cooking and refrigeration: 3 annas per unit. No discount.

(c) Radios and Battery Charging: 3 annas per unit. No discount

N.B. If there is no special circuit for supply of energy for purposes (b) and (c), the rate shall be as for (a), i.e. lights and fans.

The above rates in (a), (b) and (c) are subject to a monthly minimum charge, exclusive of meter hire of 8 annas per month, as under:-

Upto 300 watts connected load - Rs.3
For every additional 100 watts connected load - Re.1

(d) Special rate for Cinematographs and Theatres by special agreement.

FOR MOTIVE POWER PURPOSES:

(a) Domestic Pumps: Upto and including 3 B.H.P. per pump - special rate - A standing charge of Rs.3 per month plus 2 annas per unit consumed. No discount.

(b) Industrial and Agricultural and other purposes Pumps: Upto and including 5 B.H.P. per pump - A standing charge of Rs.3 per month per B.H.P. or part of a B.H.P. connected plus 2 annas per unit consumed. No discount.

(c) Industrial Motive Power Installations: (i) Upto and including 5 B.H.P. - A standing charge of Rs.3 per month per B.H.P. or part of a B.H.P. connected plus 2 annas per unit consumed. No discount (ii) Above 5 B.H.P. A standing charge of Rs.2 per month per B.H.P. or part of a B.H.P. connected plus 1¾ anna per unit consumed. No discount.

METER RENT: 8 annas per month per meter.

GENERAL: The applicant for supply of energy will be responsible to the Company for any electrical energy consumed on his premises until notice, in writing, is received from him requiring the supply to be disconnected, not with-standing that he may in the mean time have ceased to occupy such premises, unless the company shall have received payment for the energy consumed on the premises from a subsequent occupier thereof.

Applicants may be required to make a reasonable deposit in cash or Government Securities in respect of electrical energy or of service lines laid by the Company. Interest will be paid thereon at a rate equal to the Post Office Savings Bank rate in force from time to time

The above will come into force from 1st June 1942.

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The Hubli Electric License, 1924.

THE HUBLI ELECTRICITY COMPANY, LIMITED.

Accounts for the year ending 31st March 1943.

1. Statement of share capital appropriated for the purpose of the Undertaking authorised by the above mentioned License at the end of the year.

Description of Capital	Authorised by	No.of shares issued.	No. of shares subscribed	Nominal Amount of share	Called up per share	Total paid up	Issued not paid up	Remaining unissued.	Total Amount authorised
Rs.10,00,000 divided into 20,000 ordinary shares of Rs.50/- each.	Prospects and Memorandum of Association of the Company.	16,000	13,674	Rs.50/-each	Rs.50/-per share on 13592 shares; Rs.35/- per share on 82 shares.	Rs.6,82,395/- (including Rs.300/-paid in advance, but excluding Rs.375/-for calls in arrears)	875 shares of Rs.50/-each = Rs.43,750/-(issued to the vendors of the Hubli Electric License, 1924, in part payment of the purchase price as per articles of association.)	4,000 shares of Rs.50/-each	Rs.10,00,000/-

For The Hubli Electricity Co. Ltd

MANAGING AGENTS.

THE HUBLI ELECTRICITY COMPANY, LIMITED.

II. Statement of Loan Capital appropriated for the purposes of the Undertaking authorised by the abovementioned License at the end of the year

Description of Loan	Amount Borrowed @	Amount Borrowed Total	Remaining Borrowing Powers.	Total amount of Borrowing powers.
A Series of 250 Debentures of Rs.500/-each bearing interest at 5½% per annum under a floating charge of all the Company's property present and future including its uncalled Capital.	5½%	Rs.1,25,000	Unlimited	Unlimited.
			Total Share Capital paid up See No.I	Rs.6,82,395--0--0
			Total Loan Capital borrowed See No.II	" 1,25,000--0--0
			Total Capital Rs.	Rs.8,07,395--0--0

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For The Hubli Electricity Co. Ltd.

MANAGING AGENTS.

interest etc.which cannot be properly [illegible] under any of the heads 17 to 21 and 22a.)	1.452
23. Total working cost (Col.17 to 22 added).	4.311
Technical Data.	
24. Killowatts connected to Public lamps:	35
25. Total consumers connected:	1,115
26 Total connections,Kilowatts:	813
27 Maximum load on feeders;	140 K.W.
28 Maximum Station load:	140 K.W.
29 Plant capacity installed in Killowatts:	1312
30 Average price in annas obtained per unit:(Col.6 ÷ 16)	4.138
31 Percentage of dividend,paid per year:	5% for 1941-42 and Nil for 1942-43.
32 The type and size of the generating plant with dates of installation thereof.	2 Mirrlees Diesel Engines of 135 B.H.P.each direct coupled to 2 Simens Schuckert 130 K.V.A.,3 phase alternators at 3300 V. each,installed in 1927 January; 1 Mirrlees Diesel Engine of 435 B.H.P.,direct coupled to 1 G.E.C.370 K.V.A.,3 phase alternator at 3300 Volts,installed in 1934 February;1 M.A.N. Diesel engine of 100 B.H.P.,direct coupled to 1 ASEA 82 KVA. 3 phase alternator at 3300 Volts,installed in 1939 January; 1 Mirrlees Diesel engine of 750 B.H.P.,direct coupled to an International G.E.C.500 K.W.,3 phase alternator at 2200 V., with step-up transformer to 3300 volts, installed in 1940 July; 1 Krupp Diesel engine of 350 B.H.P.,direct coupled to A.E.G.275 K.V.A.,3 phase alternator 3300 volts,installed in 1941 August.
33. The nature of supply:(a)Generation;Voltage,frequency etc.	3 phase, 4 wire, 3000 volts, 50 cycles.
(b)Distribution; Voltage, frequency etc:	400 volts between phases and 230 volts between phase and neutral, 50 cycles.

For The Hubli Electricity Co. Ltd.

MANAGING AGENTS.

THE HUBLI ELECTRICITY CO.I

IV. REVENUE ACCOUNT

for the year ending 31st March 1943.

DR.

	A. GENERATION.							
To	Fuel	26037	4	0				
"	Oil waste, water and Engine room stores.	5335	3	2				
"	Proportion of salaries of Engineers, Superintendents and Officers.	1494	1	7				
"	Wages and Gratuities.	5080	0	0				
"	Repairs and Maintenance as under:							
	Buildings:	602	7	0				
	Plant	7792	3	2				
					46341	2	11	
	B. DISTRIBUTION							
To	Proportion of salaries of Engineers, Superintendets and Officers:	1494	1	8				
"	Wages and Gratuities:	960	2	0				
"	Repairs, Maintenance and Renewals of Mains.	1223	10	4				
"	Repairs, Maintenance and Renewals of Transformers.	-	-	-				
"	Repairs, Maintenance and Renewals of Meters, ~~and~~ Switches, cut-outs & other apparatus on consumers' premises	1223	10	3				
					4901	8	3	
	C. PUBLIC LAMPS.							
To	Repairs and maintenance:				69	9	1	
	D. RENTS, RATES & TAXES.							
To	Rents and Taxes:				1278	9	9	
	E. Management Expenses.							
To	Directors Remuneration.	525	0	0				
"	Management	8465	14	4				
"	General Establishment charges:	15816	3	3				
"	Auditors appointed under							

1.	By Sale of Energy for lighting purposes:	4986
2.	" Sale of Energy for Motive power purposes:	3471
3.	" Sale of Energy under Special Contracts:	678
		9136
	Less: Discounts and allowances to Consumers:	4027
4.	By Public lighting:	
5.	" Rentals of Meters and other apparatus on consumers premises:	
6.	" Transfer fees:	
7.	" Service connections:	
8	" Miscellaneous receipts from consumers:	
9	" Other items as under:	
	Miscellaneous Revenue:	

THE HUBLI ELECTRICITY CO.

IV. REVENUE ACCOUNT

for the year ending 31st March 1943.

DR.

A. GENERATION.						
To Fuel	26037	4	0			
" Oil waste, water and Engine room stores.	5335	3	2			
" Proportion of salaries of Engineers, Superintendents and Officers.	1494	1	7			
" Wages and Gratuities.	5080	0	0			
" Repairs and Maintenance as under:						
Buildings:	602	7	0			
Plant	7792	3	2			
				46341	2	11
B. DISTRIBUTION						
To Proportion of salaries of Engineers, Superintendets and Officers:	1494	1	8			
" Wages and Gratuities:	960	2	0			
" Repairs, Maintenance and Renewals of Mains.	1223	10	4			
" Repairs, Maintenance and Renewals of Transformers.	-	-	-			
" Repairs, Maintenance and Renewals of Meters, ~~and~~ Switches, cut-outs & other apparatus on consumers' premises	1223	10	3			
				4901	8	3
C. PUBLIC LAMPS.						
To Repairs and maintenance:				69	9	1
D. RENTS, RATES & TAXES.						
To Rents and Taxes:				1278	9	9
E. Management Expenses.						
To Directors Remuneration.	525	0	0			
" Management	8465	14	4			
" General Establishment charges:	15816	3	3			

CR.

1. By Sale of Energy for lighting purposes:	49862	13	3			
2. " Sale of Energy for Motive power purposes:	34717	14	0			
3. " Sale of Energy under Special Contracts:	6783	3	0			
	91363	14	3			
Less: Discounts and allowances to Consumers:	4027	8	9			
				87336	5	6
4. By Public lighting:				2509	12	0
5. " Rentals of Meters and other apparatus on consumers premises:				5321	8	0
6. " Transfer fees:				367	0	0
7. " Service connections:				688	0	8
8 " Miscellaneous receipts from consumers:				389-	6	0
9 " Other items as under: Miscellaneous Revenue:				1120	1	0

the provision of the Act	200	0	0			
" Auditors of the Company:	500	0	0			
				25507	1	7
F. LAW CHARGES.						
To Law Expenses:				775	9	9
G. DEPRECIATION						
To Depreciation in respect of:						
" Leasehold Works	0	0	0			
" Buildings	1360	0	0			
" Plant	6000	0	0			
" Mains & Services	3800	0	0			
" Transformers	250	0	0			
" Meters	500	0	0			
" General Stores	0	0	0			
" Other items:-						
" Furniture & Fittings	300	0	0			
" Motor car,Bicycles,Live-stock & Vehicles.	400	0	0			
" Workshop Machinery,Tools and Testing Instruments.	1750	0	0			
" Electric Fans	0	0	0			
Total Expenditure:				93233	9	4
Balance carried to Net Revenue:				4498	7	10
				97732	1	2

97732 1 2

For The Hubli Electricity Co. Ltd.

MANAGING AGENTS.

THE HUBLI ELECTRICITY CO.LTD.

V. NET REVENUE ACCOUNT. (For the year ended 31st March 1943)

DR.								CR.		
To Interest on Debentures accrued due to date:	6875	0	0	1.	By Balance from last account:	13195	5	5		
" " " Mortgage and Bonds:	-	-	-		Add:Profit from sources other than supply activity as per Statement No. VIII(General Balance sheet) for the year ended 31st March 1942.	14617	7	7		
" " " Temporary loans:	718	12	0							
" Dividend on Preference stock:	-	-	-							
" Income-tax paid:	7630	3	0			27812	13	0		
" Deferred Revenue Expenditure written off:	-	-	-		Less:Final Dividend paid for the half-year ended 31st March 1942). - - - - -	15015	8	0		
" Underwriting commission on Shares written off:	1000	0	0						12797	5 0
" Debenture Issue costs written off:	1000	0	0	2.	By Balance brought from Revenue Account No.IV.				4498	7 10
" Bad & Doubtful Debts written off:	421	15	0	3.	" Interest on money at deposit.				-	- -
" Provision for Bad & Doubtful Debts:	1000	0	0						17295	12 10
					" Balance of loss carried to General Balance sheet.				1350	1 2
	18645	14	0						18645	14 0

VI. RESERVE FUND ACCOUNT.

DR.						CR.		
To Amount paid (carried to Balance Sheet as Provision for Bad & Doubtful Debts).	1000	0	0	1.	By Balance from last account:	-	-	-
" Amount of Balance to next account:	-	-	-	2.	" amount brought from Nett Revenue Account:	1000	0	0
				3.	" Interest on amount invested:	-	-	-
	1000	0	0			1000	0	0

VII. DEPRECIATION ACCOUNT.

DR.						CR.		
To Balance:	121463	15	11	1.	By Balance from last account:	106463	15	11
				2.	" Interest on investment:	-	-	-
				3.	" Amount brought from Revenue Account (See No.IV.G)			
					" Amount of Depreciation			

121463 15 11 | 121463 15 11

VIII. GENERAL BALANCE SHEET
(as on 31st March 1943).

To Capital account, amount received as per Account NO.III.			807395	0	0		
" Sundry Creditors on construction of plant & Machinery, fuel, stores etc.			2580	3	6		
" Net Revenue Account Balance at credit thereof: (For debit balance see contra)			-	-	-		
" Sundry Creditors on open accounts:			37836	12	1		
" Reserve Fund account; balance at the credit thereof:			-	-	-		
" Depreciation Fund account:			121463	15	11		
" Special Items as under:—							
Unclaimed Dividends:			3472	14	11		
Provision for allowances and Discounts to Consumers:			87	11	9		
supply activity:—							
Flour-Mills Working earnings:	13433	9	8				
House-wiring Receipts.	519	14	4				
Rents from Buildings:	5685	5	5				
Fans Hire:	30	0	0				
	19668	13	5				
Less: Rents & Taxes on Rented buildings:	1126	12	4				
Maintenance charges on Rented Bldgs.	453	5	9				
Flour-Mills expenses	5738	6	11				
Depreciation on assets not connected with supply activity	640	0	0				
	7958	9	0				
				11710	4	5	
				985546	14	7	

1. By Capital Account, amount expended for works as per Account No.III.						786273	9 7
2. " Stores on hand:						20866	9 5
3. " Sundry Debtors:						34795	10 3
4. " Preliminary expenses awaiting adjustment:						-	- -
5 " Securities as held (Cost price):						-	- -
6 " Special Items as under:—							
Electric Fans (for sale and hire)						973	11 0
Electric Motors and Grinding Mills:						14857	15 6
Buildings Rented:						81342	6 6
Deferred Revenue Expenditure:						13443	9 9
Advances:						8913	11 3
Underwriting Commission on shares:						500	0 0
~~Debenture Issue a/c~~						~~1489~~	~~9 8~~
~~Cash-in-hand:~~							
7 " Net Revenue Account-Balance at the debit thereof:						1350	1 2
						985546	14 7

For The Hubli Electricity Co. Ltd.

MANAGING AGENTS.

The Dubli Electricity Co.Ltd.

IX.-Statement of Energy generated, sold etc., for the year ending 31st March 1943.

Total energy generated in kilowatt hours.	Kilo-watt-hours sold.						Kilowatt hours used on works	Kilowatt hours not accounted for.	Total kilowatt hours accounted for	Kilowatts connected to public lamps.	Total consumers connected.	Total kilowatts connected.	Plant installed in kilowatts.	Maximum supply demanded in kilowatts.
	Public lamps.	By special contract.		Consumers by meter for lighting purposes.	Consumers by meter for power purposes.	Total.								
		For lighting purposes.	For power purposes.											
1	2	3	3A	4	5	6	7	8	9	10	11	12	13	14
4,15,168	10,039	27,079	15,894	1,15,531	1,78,822	3,47,365	41,225	26,578	3,88590	35	1,115	813	1,312	140.0 31st Mar 43.

For The Dubli Electricity Co.Ltd.,

Managing Agents.

THE HUBLI ELECTRICITY CO.LTD.

Model Form.

1	Company etc.	The Hubli Electricity Company,Limited,Hubli.
2	Account for the year ending:	31st March 1943.
3	Year of working:	1943: 17th
4	Motive Power:	6 Diesel Engines.
5	Total Capital expenditure at the end of the year:	Rs.7,86,273. 9. 7
6	Revenue from Electric supply:	" 89,846. 1. 6
7	Revenue from Meter rents and other sources (including interest on investments,if any).	" 7,885.15. 8
8	Total working costs excluding depreciation (column 11) but including income-tax from net Revenue Account.	" 86,503.12. 4
9.	Gross Profit/ before providing for interest, depreciation or reserve (Col.6+7 - 8)	" 11,228. 4.10
10	Interest (on debentures and loans)& Spl.charges:	" 11,015.11. 0
11	Depreciation and reserve (for the year) writing off preliminary expenses included.	" 14,360. 0. 0
12.	~~Writing off preliminary expenses%~~ on Col.5.	1.83
13	Financial Result/ (Col.9-10 plus 11)	Loss Rs.14,147. 6. 2
14	Ditto.....%on Col.5	" 1.8
15	Units Generated:	4,15,168
16	Units Sold:	3,47,365
	Cost in annas per unit generated.	
17	Fuel	1.003
18	Oil,waste,water,engine-room/stores etc.:	.206
19	Wages and salaries, excluding management (generation, distribution and public lamps)	.348
20	Repairs and Maintenances (generation,distribution, and public lamps/ renewals when charge on contract rate for current includes renewals):	.420
21	Rent, Rates and Taxes:	.049
22(a)	Management,Directors Fees,Office allowances,salaries (other than in Col.19) office and legal expenses.	.833
22(b)	Incidental and overhead charges (other than capital	

255/

NO. C.A. 193
OFFICE OF THE ACCOUNTANT GENERAL,
BOMBAY, 28-4-44.

To,

The Secretary to the Government of Bombay,
Public Works Department,
BOMBAY.

Sub: The Hubli Electricity Company, Ltd.
Examination and audit of the accounts
for the year 1942-43.

Sir,

With reference to the Government of Bombay, Public Works Department Resolution No.2581/36, dated 26-10-1942, I have the honour to forward herewith the audit report and the annual statement of accounts of the Hubli Electricity Company, Ltd., for the year 1942-43. pp. 1-9

Your obedient servant,

P. Sivaramakrishnan

(P. Sivaramakrishnan.)
Examiner, Outside Audit.

NO. C.A. 414

Copy, together with a copy of the audit report, forwarded to the Electrical Engineer to the Government of Bombay.

to be put up if reqd.

PUBLIC WORKS DEPARTMENT
Serial No. 11730

No. 814

(Rule 13 (Rule 10 (4) (*b*)—

Delete the Note below this rule.

(G. M., 1388/33, dated 17th August 1936.)

(Correction No. 814, Financial Publication No. V, 2nd Edition, Volume I, dated 13th October 1936.)

No. 815

Page 16—

(*i*) After Rule 18, *insert* the following new Rules:—

"**18-A.** Unless in any case it be otherwise provided in these Rules, a Government servant on substantive appointment to any permanent post acquires a lien on that post and ceases to hold any lien previously acquired on any other post."

"**18-B.** Unless his lien is suspended under Rule 19 or transferred under Rule 21 a Government servant holding substantively a permanent post retains a lien on that post—

(*a*) while performing the duties of that post;

(*b*) while on foreign service, or holding a temporary post, or officiating in another post;

(*c*) during joining time on transfer to another post; unless he is transferred substantively to a post on lower pay, in which case his lien is transferred to the new post from the date on which he is relieved of his duties in the old post;

(*d*) while on leave; and

(*e*) while under suspension."

Below U.O.R.No.737/36/11730 [illegible] the 3rd May 1944 from Government in the Public Works Department.

No. FA II 1466 of 1944.

Bombay, 1 8th July 1944.

Returned, with compliments.

2. In view of the fact that the Nadoli Electricity Co.Ltd. are no longer licensees, as their license has been revoked with effect from the 1st of May 1944, this account may be recorded.

Electrical engineer to Govt.

737/36/18200.

El. Br.

Submitted.

2 As suggested by the El. Engr. to Govt., these papers may be recorded, after being shown u.o. to the A.G., Bombay.

ABA
4.7.44

6/7/44.

S.A.S.

El. 3/7

PUBLIC WORKS DEPARTMENT
File No. 737/36
8 JUL. 1944 (1730
Serial No. 18200

u.o.r. to the A.G. Bombay, 6th July 1944.

OFFICE OF THE ACCOUNTANT GENERAL, BOMBAY.

Seen and returned with compliments.

2. The points that require pursuing will be included in the next audit report.

Examiner, O.A.

U.O.R. to Govt. in P.W.D.

No.O.A. 255/911
Bombay, 13 JUL 19 4

30.

737/36/19461

El. Br.

Submitted with ref. to the O.N. p.28
f. the 4.7.44.

2 As the points that require pursuing are going to be included in the next audit report, no action is necy. on these papers which may be recorded, as already affd. p.28

ABA
17.7.44

18/7/44

19/7

PUBLIC WORKS DEPARTMENT
File No. 737/36
14. JUL. 1944
Serial No. 19461

El Br

14-7-44

No.L.A.11/ 4073 of 1945. P.W.D.Offices, Churchgate St., Fort, Bombay, 6th Jan, 1945.

The Secretary to Government,
Public Works Department, Bombay.

Re: Fees for the audit of accounts of the Hubli Electricity Co.Ltd., for the year 1942-43.

I enclose a copy of letter No.O.A/2387 dated the 15th Dec.1944 from the Examiner, Outside Audit, Bombay, addressed to Mr.N.C.Raghavan Dy. Engineer, Hubli Electric Undertaking, Hubli and state that as the audit fee relates to the audit of accounts of the Hubli Electricity Co. Ltd., prior to the taking over the control of the undertaking by Govt. the fees should be paid by the Company. It is, therefore, suggested that the question regarding the payment of the fee may be taken up with the company by Government and in default of payment action may be taken under Section 54 of the Indian Electricity Act 1910 for its recovery.

Electrical Engineer to Govt.

Copy of letter No.O.A./2387 dated 15th December 1944 from the Examiner, Outside Audit, Bombay, to N.C.Raghavan, Esq., Dy. Engineer to Govt. Hubli Electricity Undertaking, Hubli, regarding fees for the audit of the accounts of the Hubli Electricity License, for the year 1942-43.

I have the honour to state that the audit fee for the audit of the annual statement of accounts of the Hubli Electric License, for

[redacted]s not been paid by the Ex-license holder in spite of several [redacted]. I have therefore to request you to pay immediately the sum [redacted]/- being the amount of audit fee to the credit of Government [redacted]e head "XL"I-Miscellaneous-Fees for Government Audit-General" [redacted]earest treasury intimating the date of payment to this office.

"True Copy"

Head Clerk to the
Electrical Engineer to Govt.

-37
31.12.81

PUBLIC WORKS DEPARTMENT
File No. 737/36
6 JAN [illegible]
Serial No. 797

737/36
797.

Sl. Br. P.W.D.

Submitted.

2. These papers were held up pending decision of the two suits filed by Messrs the Hubli Electricity Coy. Ltd. against Govt challenging the validity of the orders issued by Govt reg. the revocation of its licence and the taking over the control of the undertaking. Both these suits have it is understood been dismissed and the Govt orders have been upheld by the H.C. though official intimation in that respect is awaited from the Solicitors to Govt.

3. The point at issue in these papers 1931-32 is the recovery of the audit fee of Rs 200 for the audit of the accounts of the Hubli Electric licence for the year 1942-43. This audit fee has not been paid by Messrs the Hubli Elty Coy Ltd. The Examiner O.A. 1931-32 has therefore asked the Exy. Engr in charge of the undertaking to pay the fees in question. The Sl. Engr to Govt suggests 31 states that as the audit fees relate to the audit prior to the taking over the control of the undertaking the fees should be paid by the Hubli Elty Coy. He suggests that the question may be taken

with the coy by Govt & in default of payment action may be taken under section 54 of the I. E. Act

4. The audit fees in question are a liability of the coy. with reference to the audit of the undertaking, the capital of which has been taken over by Govt. Presumably there would be no objection from the legal point of view if the Coy. Engr in charge of the undertaking pays the fees in question from the revenue which he is receiving from the undertaking & the amount is debited from the sums to be allowed to the coy for the purchase of the undertaking. The Coy. Engr to Govt may be requested to obtain the advice of the solicitors to Govt on this point if appd.

CRR 12/4/45

CE 15.IV.45

nor. to the El. Engr. to Govt dated the 17-4-45.

ELECTRICAL ENGINEER TO GOVERNMENT
Rcvd. on 792
20 APR 1945
RA II

4

Below U.O.R.No.737/36/797 dated the 17th April 1945, from Government in the Public Works Department.

No. LA II 374 of 1945.

Bombay, 20th April 1945.

Returned, with compliments.

2. I do not agree to para.4 of the Secretariat office note on page 34 ante, for the reason that the payment of the audit fee in question is a direct liability on the Hubli Electricity Co.Ltd. by whom it should be paid, and in default action may be taken under section 54 of the Indian Electricity Act, 1910, as already proposed by me.

x 1. 31.

Electrical Engineer to Govt.

21.IV.45

P.

737/36
13081

36

P. W. D.

El. Br.

Submitted with ref. to this Dcptt. nor., dated the 17-4-45.

2. The Solicitors to Govt. may be requested no. Kindly to advise — vide para. 4 of the on., dated the 12-4-45.

PRO
25-4-45.

GH
24.4.45

U.O.R. to the Solicitors to Govt. dated the 25-4-45.

8/B 20/4.

PUBLIC WORKS DEPARTMENT
737/36.
0. APR 1945
13081

No.O.A./255/352
OFFICE OF THE ACCOUNTANT GENERAL,
BOMBAY, 1946

To,

The Secretary to Government,
Public Works Department,
BOMBAY.

Sub: Fees for audit of accounts of the Hubli Electricity Company, Ltd., for the year 1942-43.

Sir.

I have the honour to invite a reference to the Electrical Engineer's letter No.E.A.11/4073, dated 6-1-1945, and to state that the audit fee of Rs.200/- has not yet been paid. The fact is brought to notice for favour of necessary action.

Your obedient servant,

Examiner, Outside Audit.

DEPARTMENT/OFFICE.

Draft Letter / Memorandum / Telegram

File No.

Serial No.

1. Date of despatch | No. | Dated

2. List of enclosures

737/36/16495.

El.Br.(1).

P.W.D.

The main file containing the refce. quoted within has been refd. qro. to the Solicitors to Govt: on the 25-4-45. This may be sent in continuation by way of an expeditor.

M2
23-5-45.

Encl. to the Solicitors to Govt; d. the 26-5-1945.

25-6-4

737/36

21 MAY 1945

16495-

El(1)

Bombay, 1st June 1

4532

Below U.O.R.No. 737/36/ dated 25th of Apri

We agree with the Electrical Engineer to Governm that the fees for the audit in respect of the period 43 should be paid directly by the Co. as such period prior to the date on which Government took over cont from the Company.

Solicitors to Governm

Enclo: file of papers.
SJ.

737/36/17998.

L. Br. (I). P.W.D.

Submitted with ref. to this Deptt. u.o.r., dated the 25-4-45.

2. Presumably the fees for the audit in respect of the period 1943-1944 will have also to be paid directly by the Co. as such period is prior to the dates, viz., 1-5-44, with effect from which the Hubli El. License was revoked and 3-5-44, on which Govt. took over control from the Company. The Company may be informed as per draft put up for approval, which may issue after u.o.r to the A.G., Bombay, the El. Engr. to Govt. and the Solicitors to Govt.

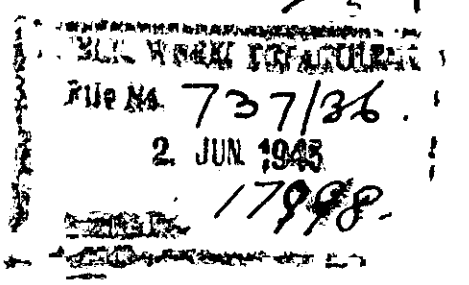
PRV.
3-6-45.

GU 8 VI 45

U.O.R to the A.G., Bombay, the El Engr to Govt and the Solicitors to Govt (in succession) dated the 9-6-45 8/6

* with file No. 2581/36 (I) (10-7 45)

GBS I 2/6.



737/36
17998

No. 737/36-El (I). P.W.D.,
B.C., 27th June 1945

To
Messrs. The Hubli Ely. Co., Ltd., Hubli.

Sub:- Payment of fees for the audit of accounts of the Hubli Ely. Co. Ltd., for the year 1942-43

Dear Sirs,

It has been reported by the A.G., Bombay, that fees for the examn. and audit of the accounts of the Hubli Ely. Co., Ltd., for the year 1942-43 have not yet been paid by you. In this connection I am to invite your attention to G.L. No.2581/36-M, dated the 27-11-42, and to request that the fees should please be paid to the A.G., Bombay, at an early date.

Yours faithfully,

D.A-Nil.

Copy

737/36/17998

Copy to -

the El. Engr. to Govt.,

the A.G., Bombay, (with ref. to the corres. ending with his No. O.A./255/-673, dt. 18-6-45),

the Solicitors to Govt.,

for information;

PRO
8-6-45.

ISSUED
19/6/45
JLRO

The A.G., Bombay, the El. Engr. to Govt. & the Solicitors to Govt. to see before issue.

IR/8/6.

GU
8/VI/45

OFFICE OF THE ACCOUNTANT GENERAL, BOMBAY.

Passed on with compliments to the Electrical Engineer to Government.

2. The examination and audit of the annual statements of accounts for the year 1943-44 has not been carried out as the statements have not yet been forwarded for audit. Again the statement of accounts for 1943-44 was due only on the 1st October 1944, i.e., after the license was revoked and the management taken over by Government.

3. It is therefore for consideration if any fees should be demanded from the Company for the audit of the accounts for the year 1943-44. The demand for the audit of the accounts for the year 1942-43 is in order.

Examiner, C.A

U.C.R. to Govt. in P.W.D.

No. O.A./255/- 673
Bombay 18 JUN 1945

737/36/19995. 44

P.W.D.

El.Br.(I)

PUBLIC WORKS DEPARTMENT
Diary No. 737/36
26 JUN 1945

Submitted with reference to the office note dated the 8-6-45.

2. In view of the A.G's remarks overpage, the fees for the audit in respect of the period 1943-44 may not be demanded from the Coy. The necessary correction has been made in the proposed draft which may issue after U.O.R. to the El Engr. to Govt. The Solcrs. to Govt. need not be troubled again, vide their note dated the 1-6-45.

P.R.O.
20-6-45.

M.K.P.
20/6/45

⊗ with 2581/36-I.

U.O.R. to the El. Engr. to Govt dated the 23-6-45

No. 1360 dt 26/6/45

25 JUN 45

Seen returned with compliments.

PUBLIC WORKS DEPARTMENT
Diary No. 737/36.
19. JUN. 1945
Despatch No. 19995

P.W.D.

E.Br.I.

Electrical Engineer to Government.

Issue.

Issue to the P. W. D., Bombay.

S.A.S.

The Hubli Electricity Company, Limited.

MANAGING AGENTS:
MESSRS. AMTE & Co
HUBLI (DHARWAR)

TEL. ADDRESS
"ELECTRICITY COMPANY"

POST BOX NO. 23.

Hubli, 2nd July 194 5.

The Deputy Secretary,
To the Government of Bombay, P.W.D.,
BOMBAY.

Dear Sir,

Sub:- Payment of fees etc,

Referring to your letter of 27th ulto, we have the honour to admit that it isafact that the fees for the audit of our accounts for the year 1942-43 have still remained unpaid till date. But in this behalf, we regret to bring to your kind notice, that the action of your department in the May of the last year, has deprived us of all access to the papers concerned, and above all to the requisite funds to meet such liabilities, due to the indiscriminate seizure of each and every moveable and immoveable properties of the Company, and thus leaving us without any proper means to meet even our legitimate liabilities.

2. As this state of affairs has been still continuing, and as the Company under the provisions of the D.I.Rules, is further restrained from borrowing also, we wonder, how you could have expected us to readily meet any demands as those now under reference from the Government Accountant General Office.

3. We trust you will please appreciate the peculiar predicament in which the Company is now placed in the matter of meeting any of its liabilities, and excuse us for the unavoidable delay that must ensue in this behalf.

4. May we take this opportunity to remind you of our request to kindly settle the amount of compensation to be paid to us, for which, the Hon. Justice Blagden in his judgement in our suit No. 1385/44, has declared the plaintiff Company to be entitled to claim, under the Provisions of Sec. 19 of the D.I.Act 1939.. The Company's solicitors M/S. Joshi & Co, have, we understand, made such a claim on our behalf as long as April 27th/45, which however has been still left undiscussed. The settlement and the consequent payment, atleast of some part amount on A/c only, in this behalf, would enable us to meet all or any of the company's outstanding liabilities., which please note

Yours faithfully,
For The Hubli Electricity Co, Ltd.,

Managing Agents.

737/36
21822

P.W.Deptt.

El.Br.(I).

Submitted with ref.to G.L.No.737/36-El(I), dated the 27-6-45.

2. The correspondence re: the claim for a compensation, the settlement of the valuation of the undertaking and the consequent payment, etc., recd.from the Hubli Electy. Coy.'s Solicitors, Messrs.Joshi & Co., and refd.to in para.4 of the Coy's Managing Agents' letter overleaf, has been sent to the Solicitors to Govt.for direct disposal with the Coy.'s Solicitors.

3. The audit fees refd.to in the G.L.of 27-6-45 mentioned above relate to the audit prior to the taking over the control of the undertaking by Govt. and as such the payment of the fees is a direct liability on the Hubli Electy.Co.Ltd. by whom they should be paid, and in default of payment action can be taken under Section 54 of the I.E.Act, 1910, for their recovery. Before, however, adopting this course, the Solicitors to Govt. may be requested to advise, vide the preceding para,, the papers being refd.u.o.to them through the A.G., Bombay.

BKR
6/7

6-7-45

11.VII.45

U.O.R. to the A.G., Bombay and the Solicitors to Govt dated the 12-7-45.

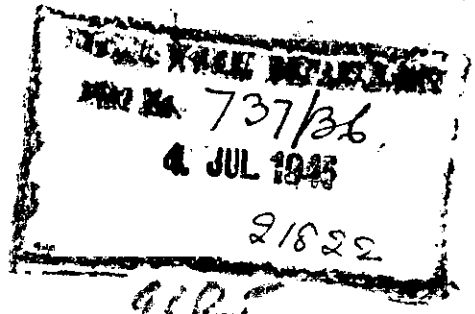
OFFICE OF THE ACCOUNTANT GENERAL, BOMBAY.

Seen and passed on with compliments to the Solicitors to Government.

Examiner, C.A.

U.C.R. to the Solicitors to Govt.

No.C.A./255-977
Bombay, 23 JUL 1945



Below U.O.R. No.OA/255-977
dated 23rd July, 1945.

Bombay, 18th August, 1945

No.L/NV 6995 of 1945.

As stated by us in our minute below U.O.R. No.737/36 of the 25th April, 1945 these audit fees are strictly payable by the Company because they relate to a period prior to the date on which Government took over control from the Company. In spite of this, we must say that in our opinion no steps should be taken under Section 54 of the Indian Electricity Act 1910 for the recovery of these fees. We feel that the proceedings contemplated under that Section are very much in the nature of extreme measures; and we hardly think that it was contemplated that they should be used in cases of this kind. They seem only appropriate to much more serious cases.

We may perhaps add that we have referred the point to the Advocate General and he agrees with the above view.

Solicitors to Government.

737/36
AUG 1945
27320

El. Br. (1).

Submitted w. r. t. the O.N. d. the 6-7-45.

2. In view of the remarks within, p.47 from the Solicitors to Govt., it is for orders whether action under section 54* of the I.E.Act may not be taken & the question of payment, by the Co., of the audit fees, may be kept pending till the whole matter regarding the compensation to be paid to the Co, etc. is finally settled. If so, the A.G., B'bay, and the El. Engr. to Govt. may see the papers enc.

ABS
22-8-45.

I think that the solicitors advice should be accepted & the question of payment of the fees kept pending till the whole matter re. payment of compensation is finally settled. The A.G. & the E.E. to Govt. may see.

22/8/45

U.O. to A.G., Bbay & El. Engr. 24-8-45

Sm. Thanks

A.G. (Bombay)

Desk No: OA. 255/1275 of 1/9/45.

Sent returned with compliments

Secretariat Engineer to Government.
P. W. D., Bombay.

No. LA II / 25088 of 3/9/45

OA 7)

El. E. (24.8.45)

Go to the A.G. & El Engr.

3 SEP 6418

LA II

The Electrical Engr to Govt

11.IX.B

737/36

SEP

29219.

131/36/27320

El. Br. (1).

p.48

Submitted w.r.t. the O.N; d. the 22-8-45.

2. Thes. final settlement regarding the compensation to be paid to the Co; etc. may be awaited.

ABB
6-9-45.

GH
7.12.45

Awaid (1-12-45 ~~1-10-45~~) 15/146

D. S.

27/9
17/11

Awaid further (1-3-46)
15/1

51

No.O.A./270
OFFICE OF THE ACCOUNTANT GENERAL,
BOMBAY, 18 JAN 1946

To

The Secretary to the Govt.of Bombay,
Public Works Department,
BOMBAY.

Sub: Payment of fees for the audit of accounts of the Hubli Electricity Company Limited for the year 1942-43.

Sir

I have the honour to invite reference to Government P.W.D. letter No.737/36-EL.(1), dated 27-6-1945 addressed to the Hubli Electricity Co.Ltd., (copy forwarded to this office) on the subject noted above and to state that the fee for audit for the year -- 1942-43 has not yet been paid by the Company. It may please be stated whether the payment of the compensation to the Company has been settled. In this conneotion a reference is invited to the correspondence ending with this office u.o.reply No.O.A.255/1275, dated 1-9-1945.

2. The annual statements of accounts for the Hubli Electric Supply Undertaking for the year 1943-44 and 1944-45 have not also been received so far.

3 ....

M 8 (Large).
MFP—813 S&P 6767—(M-1915) 5.3.45—125,000 Pads.

52

3. The decision of Government as to whether any audit fees are to be levied for the audit of these accounts for 1943-44 onwards may kindly be communicated.

Your obedient servant,

Examiner, Outside Audit.

REB: 2/1 737/36 ea
2921 PA

P. W. D.
File No. 737/36
Serial No. 2609

MWB (Mrs) 191.

El. Br. (1) P. W. D.

Submitted with refce. to G.L. No. 737/36-El (1), d. the 27-6-1945 and the proceedings on pp. 43-49.

2. Para 1 of the A.G's. letter :— The question of payment of compensation to the Hubli Electric Supply Company was refd. no. to the Solicitors to Govt. for direct disposal with the coy's. solicitors. The Solicitors to Govt. may be requested to state how the matter now stands. The question of valuation of the undertaking is separately under correspondence with the company — vide, G.L. No. 5660/36-El (1) d. the 21-1-46. A reply from the co. in this connection is awaited.

x El. IV F. C. 56 p 128

3. Paras 2 & 3 of the A.G's. letter :—

Prima facie there is no reason why the annual statements of accounts for the Hubli Electric Supply Undertaking for the year 1943-44 and onwards should not be submitted by the Dy. Engr. in charge, Hubli El. Supply, and the audit fees thereon paid by him direct to the A.G. Bombay. The El. Engr. to Govt. may be requested to offer remarks in this connection.

(5/3/46)

4. These papers may be sent no. to the El. Engr. to Govt. and the Solicitors to Govt. for remarks.

ASB. 4-2-46.

D-5.

GH 4-2-46.

n.o. to the El. Engr & Govt & the Solicitors to Govt in succession of 5-2-46

55

Below U.O.R.No.737/36/2609 dated the 5th February 1946, from Government in the Public Works Department.

No. LA II 4713 of 1946.

Bombay, 6th February 1946.

Returned, with compliments.

2. The accounts of the Hubli Electric Supply are included in the monthly accounts submitted by the Executive Engineer, Electrical Division, P.W.D., Bombay, to the Accountant General, Bombay. No further audit by the Examiner Outside Audit, is considered necessary.

Electrical Engineer to Govt.

U.O.R. To Solicitors to Government Bombay.

737/36/2609

El. Br. (I)

File 737/36/2609 reg. the Annual accounts of the Hubli Electric Undertaking was refd. u.o to the Electrical Engineer to Govt. & the Solicitor to Govt. on 5-2-46. As it is not yet recd. back those officers have been expected on 1st April 1946

3/3/46

Issued 4-4-46

4/4/46

ELECTRICAL
DEPARTMENT
Number 157
15 APR 1946
Ack'd
APR 1946

Std. Sectl. 85

Public Works Department

Unofficial Reference

No. 737/36/2609-El(1)

dated 5 - 2 - 1946.

Subject:-

Hubli Electric License: annual accounts of the -

The attention of the Electrical Engineer to Govt. & the Solicitor to Government is requested to the unofficial reference from this Department noted in the margin, the early return of which will be convenient.

B.S. Jadhav.

For Assistant Secretary to Government

Unofficial reference to the Electrical Engineer to Govt. & the Solicitor to Government Department No. 737/36/2609. dated, 4th April 1946.

No LA 11/ 87 of 8/4/46

Returned w/ compliments.

2. The case has been forwarded to the Solicitors to Govt on the 6th February 46.

[illegible] TO GOVT.
[illegible] BAY.

Through

The Solicitors to Govt.,

Bombay

Below U.O.R. No. L.A.11/4713 dated
6th February 1946.

Bombay, 19th June 1946.

M/NV 5154 of 1946.

We agree with the Electrical Engineer that since the accounts of the Undertaking are now included in the monthly accounts submitted by the Executive Engineer, Electrical Division, P.W.D. Bombay to the Accountant General, Bombay, there is no necessity for further Audit by the Examiner, outside Audit. However, we may state that in our opinion this is a matter relating to departmental administration, and should be decided as such.

Solicitors to Government.

El.B(1) 11/6.

JV.

P.W.D.
File No. 737/36
Serial No. 23634

El B I
20-2-1 6

131/36/45 [illegible]

El. Br. dy. P. W. D.

Submitted with refce. to p 53 the O.N., d. the 4-2-46.

2. With refce. to para one of the A.G's. letter on pp. 51-52, it is stated that the question of payment of compensation to the Hubli El. Supply Co. is still under the consideration of Govt.

3. As regards paras 2 & 3 of the A.G's. letter, p. 5 ℄ refd. to, attention is invited to the remarks of p 55 the El. Engr. to Govt. who states that the accounts of the Hubli El. Supply are included in the monthly accounts submitted by the Ex. Engr., El. Dn., to the A.G., Bombay and hence no further audit by the E.O.A. is necy. The Solicitors to Govt. p 61 agree with the El. Engr. This Deptt. may also agree to the p 55 views of the El. Engr. in this con.

4. The A.G., Bombay, may see these papers wo.

A83
9-7-46

11.VII.46

W.O. to A.G., Bbay S/13-7-46

25
W.O. to A.G.

OFFICE OF THE ACCOUNTANT GENERAL, BOMBAY.

Returned with compliments to Government in the Public Works Department.

2. The figures of expenditure and receipts of the Hubli Electric Supply Undertaking as run by Government are now included in the accounts of the Executive Engineer, Electrical Division in the same manner as other P.W.D. receipts and expenditure of a non-commercial nature. The audit conducted in the Central Office of the Accountant General does not and ~~x~~ cannot include a scrutiny of the rates charged, the recovery of dues, the net results of running the undertaking and similar matters. These can be done only during a local audit by the Examiner, Outside Audit Department and audit by his staff cannot, therefore, be dispensed with. As the compensation payable and other connected matters are, it is understood, not yet finally settled it may be desirable to continue to prepare the annual statements of accounts in a form as close as possible to those in Annexure V of the Indian Electricity Rules, 1937.

3. The Finance Department may also be consulted, if considered necessary.

A.G.

U.O.R. to Government in P.W.D.
No.O.A. 255/1946 Dt. 9-8-46.

737/36/31238

El. Br. cls

P. W. D.

Please See
(a) p. 53 O.N, d. the 4-2-46;
(b) El. Engr's. remarks on p. 55 ante;
(c) ~~the~~ Solicitors' opinion on p. 61 ante, and
(d) ~~the~~ p. 62 O.N, d. the 9-7-46.

2. For the reasons given in his p. 63 note within, the A.G. ~~Bombay~~ is of the opinion that the local audit by the E.O.A. & his staff, of the accounts of the Stubli El. Supply, cannot be dispensed with, and that it is desirable to continue to prepare the annual statements of accounts in a form as close as possible to those in Annexure V of the S.E. Rules, 1937.

(19-9-46)

3. The El. Engr. to Govt. may in the first instance see these papers no. and offer his remarks

183
9-8-46.

17/8/46

EIB(1) 9/9

P. W. D.
File No. 737/36
Serial No. 31238

S A S.

to El. engr to ent, 19-8-46

Below U.O.R.No.737/36/31238 dated the 19th August 1946, from Government in the Public Works Department.

No.LRM.11/ 1988 of 1946.

Bombay, 24th August 1946.

Returned, with compliments.

2. In view of para.2 of the Accountant General's remarks on page 63, ante, I consider that preparation of more detailed accounts as close as possible in forms set out in Annexure V would be advantageous for determining the financial result of the undertaking, as well as the amount payable in case the undertaking is decided to be sold to any party in future, and suggest that the accounts so prepared may be audited by the Examiner, Outside Audit.

Electrical Engineer to Govt.

P.

737/36/34021

El. Br. c/s

P. W. D.

Submitted with refce. 364 to the O.N., d. the 17-8-46.

2. The El. Engr., having agreed with the A.G's. proposal, the draft put up may issue, if approd.

ASO 23-9-46

Thro' AB

24

CR 24-IX-46

EIB(1)24/B

P. W. D.
File No. 737/36
Serial No. 34021

737/36/340 21

No. 737/36-El.cls. P. W. D.

Bo. 26th Sept. 1946.

To

The El. Engr. to Govt

Sub :- Audit of the accounts of the Hubli El. Supply.

ref :- correspce. ending with your No. LRM. 11/1988, d. the 24-8-46.

2. As the compensation payable and other matters connected with the Hubli El. Supply Co. are not yet finally settled, it is desirable to continue to prepare the annual statements of accounts in a form as close as possible to those in Annexure V of the S.E. Rules, 1937. You are accordingly requested to advise the Dy. Engr. in charge of Hubli El. Supply to submit the necy. statements of accounts for the year 1943-44 and onwards to the A.G., Bombay for audit purposes. The necy. audit fees should be paid by the Dy. Engr. in charge direct to the A.G.

DA-Nil.

By Order etc

737/36

Copy forwarded to the A.G. B'bay with refee to corresp.ce ending with his No. O.A./255/1246, d. the 9-8-46.

ASB
23-9-46
24

ISSUED
On 27/9/46

CH
24 IX 46

Letter. No 737/36E(4).

Public Works Department

Bombay Castle 19th March 1947

Subject:- Temporary Establishment for the Hubli Electric Supply-Undertaking

Originals
in File No P-190/11 E(a)

~~64~~ 71

GUM LINE.

MEMORANDUM.

No. O.A./2974 , dated the 29 Dec. 47.

From
The Accountant General,
Bombay.

To
The Secretary to the Govt.
of Bombay
P.W.D.Bombay

Subject Payment of fees for the audit of the accounts of the Hubli Electricity Coy.Ltd. for the year 1942-43 Rs.200/-

---

Sir,

P 52 I have the honour to invite a reference to Govt. P.W.D.U.O.R.No.737/36/23634 dated 13.7.46 in reply to this office letter No.O.A./2710 dated 18.1.46, in connection with the payment of fees for the audit of the accounts of the Hubli Electricity Coy. for the year 1942-43 and to enquire whether the question of payment of compensation to the Coy. has been finally settled. If so, the Company may please be asked to credit to Govt. Rs.200/- representing fees for the audit of the accounts for the year 1942-43.

Your obedient servant,

Asstt.Examiner, Outside Audi

p/

S. 1851
MFP -167 S&P 6922-50--(M-345)--3-7-47- -30,000 Pads.

O. H. M. S.

To.

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Dmg 5/4/32/12.

W. P.
737/36

No. 55877

737/36
55877

E! Br. P.W.D.

Submitted.

2. The question of payment of compensation to the Hubli Ely Coy. ~~Ltd.~~ rlwd. to by the AG. on p59 ante has not been finally settled. In this connection it is proposed to appoint an arbitrator in the matter. The relevant papers are under u.o.r. to the R.L.A. since the 29-9-47.

The A.G. may be addressed. As per draft for approval.

8-1-48

10/1/48

~~73~~ 75 737/36
55877

Letter

P.W.D.
Bg, 11 Jan 48
12

No. 737/36 — III — El.

To the AG., B'bay.

Sub:— Payment of fees for the audit of the accts. of the Hubli Ely. Coy, Ltd. for the year 1942-43.

Ref your letter No. O.A./2974, dt. the 29-12-47 (59)

2. The question of payment of compensation to the Hubli Ely. Supply Syt Coy, Ltd., has not been finally settled.

By Order of the Govt.

Dy Sec
10/1/48

8-1-48

ISSUED
on 13/1/48 & ors

9/9/48

Copy of letter No.O.A/2974 dt.29-12-47 from the Examiner Outside Audit to the Secretary to the Govt. of Bombay, Public Works Department, Bombay.

******

I have the honour to invite a reference to Govt. P.W.D.U.O. R.No.737/36/23634 dt.13-7-1946 in reply to this office letter No. O.A/2710 dt.18-1-1946, in connection with the payment of fees for the audit of the accounts of the Hubli Electricity Company for the year 1942-43 and to enquire whether the question of payment of compensation to the company has been finally settled. If so, the company may please be asked to credit to Govt. Rs.200/- on present in fees for the audit of the accounts for the year 1942-43.

*****

True copy

Saranjpe

For Supdt. O.A.D.

GUM LINE.

MEMORANDUM.

No. O.A/98 , dated the 6-4-49

From

The Accountant General,
Bombay.

To

The Secretary to the
Government of Bombay,
Public Works Department,
Bombay.

Subject: Payment of fees for the audit of the accounts of the Hubli Electricity Co.Ltd., for the year 1942-43 - Rs.200/-.

Sir,

F-71

With reference to the correspondence resting with this office letter No.O.A.2974 dt.29-12-47(Copy enclosed) on the subject mentioned above, I am to enquire whether the question of the payment of compensation to the Coy. has been finally settled. If so, the Company may please be asked to credit to Government the sum of Rs.200/- representing fees for the audit of the accounts for the year 1942-43.

The favour of a very early reply in the matter is requested.

Yours faithfully,

K. Malayaperumal

Asstt.Examiner, Outside Audit.

khd.1.4.

S. 1851

MFP—167 S&P—[illegible]—M-345—3-7-47—30,000 Pad-.

O. H. M. S.

To

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.....

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.....

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El 8/4

P. W. D.
File No. 737/36
Serial No. 23891

737/26
23891

Sd/ E.W.D.

Encl. Ex
Submitted.

2 The award of the arbitration appointed to decide the question of payment of compensation to the Hubli Electy Coy has since been received and is under consideration of Govt. The A.G. may be addressed as per draft put up for approval.

Rh
6/8/49

7

7/5/49

A.A.G.

Letter. 83 737/36
2389!

No. 737/36-EL. P. W. D.

B.C., 10th May 1943.

To

The A.G., Bombay.

Sub:- Payment of fees for the audit of accounts of the Hubli Elty. Coy; Ltd. for the year 1942-43.

Refer. your letter P-19 No. O.A/489 dated the 6-4-43

2. The question of payment of compensation to the Hubli Electy ~~Supply~~ Coy, Ltd, has not yet been finally settled.

By order etc

D.A. Nil

Issued
11/5/1943
A.A.S

AR
6/5/43

7/5/43

85

No. OA/7078 Bombay, 10-1-1950.

FROM

THE ACCOUNTANT GENERAL, BOMBAY,

To

The Secretary to the Govt.of Bombay,
Public Works Department,Bombay.

Sub:-Payment of fees for the audit of the accounts of the Hublix Electric Co. Ltd.for the year 1942-43. Rs.200/-.

Sir,

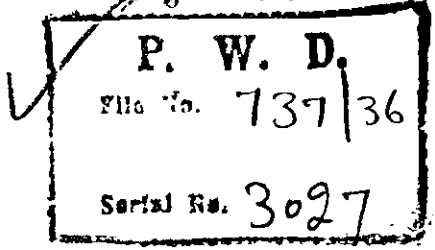
With reference to the correspondence ending with your letter No.737/36-El dated 10th May 49 1083 I am to request you to state whether the payment of compensation to Hubli Electric Company Ltd. has been finally settled. If so, the Company may please be asked to credit the sum of Rs.200/- to Govt. being the fees for the audit of the accounts for the year 1942-43.

The favour of a very early reply in the matter is requested.

Yours faithfully,

K. Kalayanaraman

Asstt.Examiner,Outside Audit.


P. W. D.
File No. 737/36
Serial No. 3027

87 737/36/3027

El. Br. (I) P. W. D.

The question of the valuation of the Public undertaking is not yet finally settled. The Co. has requested that its nominee be associated with mr. mullenaux, the arbitrator nominated by Govt. The F.D. has turned down this request The matter is under consideration in file No. 5660/36/1660. mr. mullenaux has also so far not given his final award in accordance with the Indian Arbitration Act, 1899. The A.G. may be informed as per draft put up for approval. p89

16-1-50.

25

89 Letter. 737/36/3027

-III

No. 737/36 El. I.

P. W. & B. E. (Bombay No 1)
18th Jan. 1950.

To

The A-G., Bombay.

Sub :- Payment of fees for the audit of the accounts of the Stubli Ely. Co., Ltd., for the year 1942-43.

Refee :- your letter No. OA/7078, d. the 10-1-50. p 85

2. The question of payment of compensation to the Stubli Ely. Co. Ltd. is still under consideration.

By order etc

ASO
16-1-50.

OA - Nil.

Issued
19/1/50 S.W.
DS

KJ26/1/50

No. LRM II/9317 of 1950.
P.W.L. Offices, Churchgate Street,
Fort, Bombay, 9th February 1950.

To

The Secretary to Government,
Public Works Department, Bombay.

Re:- Audit of the annual statements of accounts of the Hubli Electric Supply, P.W.D., Hubli.

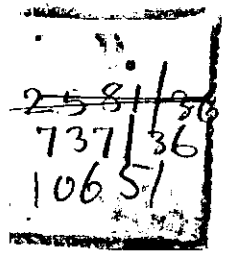
Reference: Government, Public Works Department, letter No.2551/36-III-El. dated the 23rd March 1949.

2. The Examiner, Outside Audit, has audited the accounts of the above undertaking, for which a fee of Rs.260/- has been paid and the same is at present debited to the suspense head "Miscellaneous Advances". It is requested that Government may be pleased to issue orders whether the amount should be debited to the head "XLI - Receipts from Electricity Schemes - Thermo Electric Schemes - Reduct Working Expenses".

Electrical Engineer to Govt.

P.

E-1 (1)
T0/2



~~H&T~~ 93

737/38
~~2584/36~~/10651

P. W. D.

Fe. Br. (I)

p.81

Submitted with ref. to G. L. No. 2581/36-III-Fe., dt. the 23-3-45.

+

Thro A. B. (III)

+ with reference to A

Muf 15/3/50

A/B (III).

TA:

2. The Public Elec. Supply Undertaking has been taken over by Govt. in 1944-45. As this has now become a Govt. concern, it is not clear why fees are levied by the Examiner, Outside Audit. It is also not known to what head such fees were being debited annually

~~182~~ 94

annually. The Elec. Engr. may be requested to make the position clear in the first instance.

16/3/50.

17/3/50.

J. H. Seery

This case was held up for decision of case No 6[illegible] Leg. and the case accounts [illegible] Comptroller [illegible]

27/3/50

→ Mr Name (Rec. Mr Foster I am view of A/C No 737/36 2C [illegible] Mr Mc [illegible] 2 charges [illegible]

95

737/36/1065

El. Br. (I)

P. W. D.

Resubmitted.

1967-68

2. In view of G. L. No. 737/36-El. (I), dt. the 26-9-46, it is not necy. to refer the papers to the El. Engr. as originally proposed.

Thro. A. B. (II)

4/5/50

27/5/50

29/5

To Joshi 5/7/50 To AB. (with ...)

737/36/10651
61560

AR(II). P.W.D.

Resubmitted.

2/ Please see ~~the~~ Ex. Engr's ~~to Govt.~~'s letter No. ARM II/9317, dt. the 9-2-50, at page 91 ante.

3/ The draft letter P.98 over leaf may issue after ~~wor~~ to the F.D.

Draft
15-7-50

20/7/50

SAS

20/7.

U.O. to the F.D. dt. the 21-7-50

FINANCE DEPARTMENT
File No. A + Sg
Date 22-7-50
Serial No. 33729

Dy Sn
24/7

Finance Deptt.
G.Br.

A98
-the orders proposed by the P.W.D. may be agreed to.

N.D.
27.7.50.

27.7

A.S. (S)

ARII
2917

P. W. D.
File No. 737/36.
Serial No. 61560

AR II

U. O. R. to the P.W.D. dt. 27.7.50.

21-7-50

737/36/10651
6/5 60

Letter.

P.W.D.,
B.E. (Bibay No. 1),
2nd July 1950.
Aug.

No 737/36 III A (II).

The El. Engr. to Govt.

Subject:— Payment of fees for the audit of the accounts of the Hubli Electric Supply.

Ref:— your letter No. L.R.M. 11/9317, dt. the 9-2-50. p.91

2. The fees paid to the Examiner, Outside Audit, for auditing the accounts of the Hubli Electric Supply should be debited to the head "XLI - Receipts from Electricity schemes — Thermo-Electric Scheme - Hubli Electric Supply Undertaking" Deduct - Working Expenses.

By order, etc. D.A.: Nil

Asstt. Secy. to the Govt. of Bibay.

P.W.D.

Copy forwarded to—
The F.D.,
The C.E., P.W.D.,
The A.G., Bibay (thro' the F.D.).

With reference to the correspondence ending with his letter No. OA/40175, dt. the 10-1-50. p.85

15-7-50.

101

Letter.

No.737/36-III-A(II).. Public Works Department,
Bombay Castle (Bombay No.1),
2nd August 1950.

To

The Electrical Engineer to Government.

Subject:- Payment of fees for the audit of the accounts of the Hubli Electric Supply.

Reference: Your letter No.L.R.M.11/9317, dated the 9th February 1950.

2. The fees paid to the Examiner, Outside Audit, for auditing the accounts of the Hubli Electric Supply should be debited to the head "XLI-Receipts from Electricity Schemes-Deduct-Working Expenses-Thermo-Electric Scheme-Hubli Electric Supply Undertaking".

By order of the Governor of Bombay,

Assistant Secretary to the Government of Bombay,
Public Works Department.

D.-Nil.

Copy forwarded to -
the Finance Department,
the Chief Engineer, Public Works Department,
the Accountant General, Bombay (Through the Finance Department)

With reference to the correspondence ending with his letter No.04/7078, dated the 10th January 1950.

737/36/615

P452

ABL

Submitted with reference to this dept. U.O. No. 97 dated 18.7.50.

2. The draft ~~letter~~ at page 98 ante may now issue.

31-7-50

7/8/50

18/8